

County Boards of Taxation  
Code of Ethics

1. Declaration of Policy:

Recognizing that Commissioners and Employees have the same rights and responsibilities as private citizens, it is imperative to realize that such employees function in a position of public trust. Therefore, to assure the proper conduct of County Board of Taxation business, while maintaining the confidence of citizens of New Jersey, a code of ethics is presented to govern and guide The Board of Taxation commissioners and employees in the performance of their duties and responsibilities. In all respects the employees shall be generally guided by the principle that they shall avoid any situation that appears to be, or is in fact, incompatible with the interests of an employee and his obligations to the public good in the performance of his Tax Board duties and responsibilities.

2. Authority:

Department of the Treasury

3. Definitions:

A. Commissioner shall mean a member of The County Tax Board appointed by the Governor with the advise and consent of the Senate.

B. Employee shall mean any person holding office or employed in the County Board of Taxation office.

C. Business shall mean any association, firm, partnership, corporation, or other business enterprise, club or organization, whether or not said association, firm, partnership, corporation or other business, enterprise, club or organization is organized for profit or not.

4. Code of Ethics for Commissioners and Employees:

A. No commissioner or employee should have any interest, financial or otherwise, direct or indirect, or engage in any business or transaction or professional activity, which is in substantial conflict with the proper discharge of his duties in the public interest.

B. No commissioner or employee should engage in any particular business, profession, trade or occupation which is subject to licensing or regulation by a specific agency of State Government without promptly filing notice of such activity with the Executive Commission on Ethical Standards.

C. No commissioner or employee should use or attempt to use his official position to secure unwarranted privileges or advantages for himself or others.

D. No commissioner or employee should act in his official capacity in any matter which he has a direct or indirect personal financial interest that might reasonably be expected to impair his objectivity or independence of judgment.

E. No commissioner or employee should undertake any employment or service, whether compensated or not, which might reasonably be expected to impair his objectivity and independence of judgment in the exercise of his official duties.

F. No commissioner or employee should accept any gift, favor, service or other thing of value under circumstances from which it might be reasonably inferred: that such gift, service, or other thing of value was given or offered for the purpose of influencing him in the discharge of his official duties.

G. No commissioner or employee should knowingly act in any way that might reasonably be expected to create an impression or suspicion among the public having knowledge of his acts that he may be engaged in conduct violative of his trust as a Commissioner or employee.

H. Rules of conduct adopted pursuant to these principles should recognize that under our democratic form of government commissioners and employees should be drawn from all of our society, that citizens who serve in government can not and should not be expected to be without any personal interest in the decisions and policies of government; that citizens who are government officials and employees have a right to private interests of a personal, financial and economic nature; that standards of conduct should separate those conflicts of interest which are unavoidable in a free society from those conflicts of interest which are substantial and material, or which bring government into disrepute.

I. No commissioner or employee shall willfully disclose to any person, whether or not for pecuniary gain, any information not generally available to members of the public which he receives or acquires in the course of and by reason of his official duties. No commissioner or employee, shall use for the purpose of pecuniary gain, whether directly or indirectly, any information not generally available to members of the public which he receives or acquires in the course of and by reason of his official duties.

J. The following examples are inclusive of but not exclusive of other types of circumstances under which a tax commissioner should disqualify himself from hearing a particular appeal.

1. The petitioning taxpayer, the municipality assessor, the attorney for the taxpayer, or the attorney the municipality is a client of his firm.

2. The assessor of the responding municipality is his second cousin or is more closely related.

3. The assessor, the municipal attorney, the taxpayer, or the attorney for the taxpayer is a business associate.

4. The taxpayer is a personal friend.

The Division of Taxation hereby recommends and adopts this Code for the conduct of all commissioners and employees of County Boards of Taxation.

Adopted this 14<sup>th</sup> day  
of May, 1976.

SIDNEY GLASER, DIRECTOR  
Division of Taxation  
Department of the Treasury  
State of New Jersey

Approved by the Executive Commission  
on Ethical Standards April 21, 1976  
Approved by the Attorney General's Office  
April 21, 1976  
Filed with the Division of Administrative  
Procedure, State Department \_\_\_\_\_

Adopted this                      day  
of                      , 1976

Richard C. Leone  
State Treasurer  
State of New Jersey